

# **How to Become a Participating Employer Under the Wisconsin Retirement System**



***Wisconsin Department of Employee Trust Funds***

***P.O. Box 7931***

***Madison, WI 53707-7931***



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## GENERAL INFORMATION

If you are a local public employer in Wisconsin not now participating in the Wisconsin Retirement System (WRS), this booklet presents information to help you understand the WRS and assist in your decision whether to join. If you decide to join the WRS, please follow the procedures outlined in this booklet.

The WRS is administered by the Department of Employee Trust Funds (ETF) and provides retirement, disability and death benefits, various insurance programs, and a Deferred Compensation program to employees of the State of Wisconsin and participating local governments. For a description of employee benefits, refer to *Your Benefit Handbook* (ET-2119), which is included in the materials sent to prospective WRS employers.

All state agencies including the University of Wisconsin System, participate in the WRS. Currently over 1,300 local units of government participate, with new members joining each year. School districts cover their teachers in the WRS and many cover their non-teaching staff as well. This means that about 90% of public employees in Wisconsin are covered by the WRS.

If you have questions regarding WRS participation, please submit them to the Division of Trust Finance & Employer Services, P.O. Box 7931, Madison, WI 53707-7931, or you may call (608) 267-2198. Your elected officials and employees are also urged to attend a public meeting on WRS benefits; presentations are scheduled around the state in the spring and fall of each year. Dates and locations of scheduled presentations can be found on our Internet site at [etf.wi.gov](http://etf.wi.gov) or you may call us Monday through Friday, 7:45 a.m. through 4:30 p.m., toll free at 1-877-533-5020 or local Madison at (608) 266-3285. ETF also maintains a Telephone Message Center containing 120 recorded messages with information on the various benefits available from the WRS; information on health, life and income continuation insurance; plus information that applies to persons receiving benefits from the WRS. Listen to the recorded menu for information on the topics that interest you. You may call our Telephone Message Center from a touch-tone telephone at (608) 264-6633 in the local Madison area, or 1-800-991-5540 if you are outside the Madison area. A short video about WRS benefits, "What's In It For You," is available from ETF upon request. Please visit our internet site for more information on the WRS and related benefit programs: [etf.wi.gov](http://etf.wi.gov).

The WRS is a non-profit public trust. Contributions made to the WRS by participating employers and employees, together with the income from the investment of these contributions, can be used only for the purpose of paying benefits as established by law and for associated administrative costs. The administrative costs are paid from the investment earnings of WRS assets.

The WRS is controlled by the Employee Trust Funds Board, whose members represent the interests of the employer, employee and general public [Wis. Stat. § 15.16 (1)]. The investment program of the WRS is handled by the State of Wisconsin Investment Board, another state agency, which is directed and staffed by highly qualified professional investment personnel.

The Wisconsin Legislative Audit Bureau regularly audits the WRS. The actuarial soundness of the WRS is assured by the continuous employment of an independent consulting actuary who advises the Employee Trust Funds Board on all technical operations of the WRS, funding requirements, and contribution rates. An actuarial valuation of the operating experience of the WRS based on previously established assumptions is conducted not less than once every three years.

Participation in the WRS is open to any public employer [Wis. Stat. § 40.02 (28)].

"Employer" means the state, including each state agency, and any county, city, village, town, school district, other governmental unit or instrumentality of two or more units of government now existing or hereafter created within the state, except as provided under Wis. Stat. § 40.51 (7) and 40.61 (3). Each employer shall be a separate legal jurisdiction for OASDHI (Social Security) purposes.

Participating public employers include: joint police commissions, housing authorities, CESA agencies, joint health departments, sanitary districts, regional planning commissions, and library systems.

## **DEFINITION OF A PUBLIC ENTITY**

Sometimes there may be difficulty in determining the status of a public agency as a political subdivision of the State for the purposes of providing coverage under the Social Security program. The Wisconsin Statutes control in making this determination.

Provisions of the Wisconsin Statutes such as Chapter 60 for towns and Chapter 66 for cities and villages, etc. must apply in a way which would allow the agency to pass the three-pronged test described below for inclusion in the State-Federal Section 218 Agreement.

1. The entity or entities which created the new entity must have the power to do so under Wisconsin Statutes. The new entity must provide documentation to the Department of Employee Trust Funds which shows that it was created in accordance with applicable provisions of the Wisconsin Statutes.
2. The entity must be an independent legal entity. The following powers are characteristic of an independent legal entity:
  - a. To levy taxes.
  - b. To borrow money and to issue bonds.
  - c. To hold and to convey real and personal property.
  - d. To sue and to be sued in its own name.
  - e. To enter into contracts.
  - f. To hire, to supervise, and to discharge its own employees.
3. The entity must perform a governmental function. Examples of governmental functions are: police and fire protection, education, sanitation and flood control.

## EMPLOYERS WITH MANDATORY PARTICIPATION

Participation in the WRS is optional for most public employers. However, the following public employers must participate:

- A. Every county (except Milwaukee), for all eligible personnel.
- B. Villages and cities as follows:
  - 1. Villages with a population of 5,000 or more must continue to cover present and future police officers if the village was mandated to include them in the WRS prior to March 31, 1978, (Wis. Stat. § 61.65 (6) 1975, repealed by Wis. Stat. § 40.21 (4), Chapter 96, Laws of 1981).
  - 2. Villages with a population of 5,500 or more must continue to cover present and future police officers and firefighters if the village was mandated to include them in the WRS prior to March 31, 1978, (Wis. Stat. § 61.65 (7) 1975, repealed by Wis Stat. § 40.21 (4), Chapter 96, Laws of 1981).
  - 3. Second-, third- and fourth-class cities must continue to cover police officers and firefighters (except volunteer firefighters) if the city was mandated to include them in the WRS prior to March 31, 1978, (Wis. Stat. § 62.13 (9) (e), (9a), (10) (f) and (g), 1975, repealed by Wis. Stat. § 40.21 (4), Chapter 96, Laws of 1981).

These employers may also elect to cover their non-protective personnel.

- C. All school districts must cover their teaching personnel. They may also elect to cover non-teaching personnel (Educational Support Personnel).
- D. A newly created school district must cover its non-teaching personnel if its territory includes more than one-half of the last assessed valuation of a school district which covered its non-teaching personnel under the WRS at the time the new district was created.

## VOLUNTARY PARTICIPATION

Participation in the WRS is voluntary for employers other than those mandated as explained above, and requires the adoption of a resolution of inclusion by the governing body. (See sample resolution on page 12.)

## WHAT IS THE GOVERNING BODY

The governing body is that entity empowered to act for all subordinate departments, divisions, branches, boards, and commissions [Wis. Stat. § 40.02 (36)]. The governing body is the school board in an independent school district, the town board in a town, the village board in a village, the common council in a city, the county board in a county, or the board, commission or other governing body having the final authority for any other unit of government or for any agency or instrumentality of two or more units of government.

## **ACTION BY SCHOOL DISTRICTS**

When formulating a resolution for participation in the WRS, school districts should be especially cautious of the following:

1. Use the term "school board" to identify the governing body, rather than the "board of education" because our office does not recognize the board of education as the governing body.
2. Identify the school district by giving the complete legal title in both the resolution and certification. The legal title will include the words "school district" and the number of the district, if any.

## **EFFECTIVE DATE OF PARTICIPATION**

Participation in the WRS is effective only on January 1 of the year. Due to the processing time required to establish the necessary accounts and records for each employer, the required resolution must be received at ETF no later than November 15 of the year preceding the January 1 on which participation becomes effective [Wis. Stat. § 40.21 (1)].

## **RESOLUTION OF INCLUSION AND CERTIFICATION**

The resolution of inclusion adopted by the governing body should be completed on the blank form provided on page 14 of this booklet. Include on the resolution the percent of Prior Service to be granted. For additional information on Prior Service Credits, refer to Employer Retirement Costs, item 4. on pages 8-9.

The employer is required to certify the resolution of inclusion [Wis. Stat. 40.21 (6)]. The certification is official verification of the governing body's action to participate. The certification must be signed by the agency's recording officer.

## **RESOLUTION IS IRREVOCABLE**

There is no provision in the Wisconsin Statutes that permits withdrawal of the resolution after the November 15 due date. An election to participate in the WRS is irrevocable. There is a continuing obligation for any financial liabilities incurred and unpaid even though the status of a public agency may change as a result of dissolution or other actions.

## **AGENT OF PARTICIPATING EMPLOYER**

The responsibility for transacting business between the public employer and ETF must be entrusted to an individual or individuals appointed by the governing body. It is recommended that the person actually responsible for all matters pertaining to the WRS and other programs administered by ETF be designated as the agent. Usually the person designated as agent for Social Security is the same position responsible for transacting business for the WRS. The *Designation of Agent* form (ET-1313) should be submitted to ETF with the *Resolution of Inclusion* (ET-1319) [Wis. Stat. § 40.03 (2) (j)]. See page 13 for the form to use for this purpose.



Designating an agent does not deprive the governing body of its control in WRS-related matters. The governing body can advise the agent (preferably in writing) of matters for which the agent must consult the governing body before making certification to ETF. The governing body is ultimately responsible for the actions of its designated WRS agent.

An alternate agent should be designated, whenever possible, to perform the duties of the agent whenever the designated agent is unable to perform the required duties.

#### **SEND MATERIALS AND/OR QUESTIONS TO:**

Department of Employee Trust Funds  
Division of Trust Finance & Employer Services  
P.O. Box 7931  
Madison, WI 53707-7931

Phone: (608) 267-2198

#### **ADMINISTRATION**

Upon receipt of the *Resolution of Inclusion*, a *WRS Employer Administration Manual* (ET-1127) will be sent to the individual designated as agent. ETF staff will provide training on the WRS administration upon request. Additional information concerning specific provisions of the WRS may be obtained by consulting Chapter 40 of the Wisconsin Statutes, and the retirement rules published as Wis. Admin. Code § ETF.

#### **EMPLOYEE ELIGIBILITY CRITERIA FOR WRS PARTICIPATION**

Employers who join the WRS are responsible for evaluating each employee's eligibility for participation. It is the intent of the statutes that all employees participate in WRS, unless your employee is excluded as defined in Wis. Stat. § 40.22. Basically, anyone who potentially could be covered by the WRS and who receives earnings for personal services rendered must be evaluated for WRS eligibility. This evaluation must include individuals who are hired as seasonal, project, temporary and/or part-time employees, members of all boards and commissions, and elected officials. All employees who meet both the following criteria as listed in Wis. Stat. § 40.22 must be enrolled in the WRS:

1. Employee is expected to work one-third of full-time per year (600 hours for non-teaching employees and 440 hours for teachers).

#### **AND**

2. Employee is expected to be employed for at least one year (365 consecutive days, 366 in leap year) from date of hire. Note that if an employee is expected to work 9 or 10 months per year but is expected to return year after year, the one-year requirement is met.

Keep in mind the following points on WRS eligibility:

- If employees meet the eligibility criteria, they must be enrolled in WRS. (Employees have no choice.)
- Employees who do not meet the criteria may not be enrolled in WRS.

- The employer must assess the reasonable number of hours necessary to perform the duties.

Example: A part-time bus driver is hired by a school district to drive a morning and afternoon route for the 2004/2005 school year. The employer estimates each route will take one and one half hours to complete for a total of three hours each day. The driver is also required to inspect, clean, fuel, etc. the bus each morning and each afternoon. The employer estimates this will take 15 minutes in the morning and 15 minutes in the afternoon for a total of 30 minutes each day. There are 180 days in the school year.  $180 \text{ days} \times 3.5 \text{ hours/day} = 630 \text{ hours per school year}$ . The bus driver meets the 600 hour for one year expectation to qualify for WRS when hired.

- All employment for which an employee receives earnings for personal services rendered at one employer must be included to determine WRS eligibility.
- Employment for which an amount is paid to the employee by the employer — regardless of the source of funding (e.g., grants) and regardless of whether reimbursement for earnings is made by a second employing entity — must be included in the evaluation of WRS eligibility.
- The eligibility criteria must be met at each employer independently.

#### **EMPLOYER CANNOT LIMIT EMPLOYEE PARTICIPATION**

- WRS participation may not be limited to a particular department, a classification of employees, special interest groups or union contract groups nor may it be limited to only full-time employees.
- There is no qualifying period.
- Employees who do not meet the WRS eligibility criteria upon hire may become eligible at a later time as detailed in Chapter 3 of the *WRS Administration Manual* (ET-1127).
- When a resolution is adopted, all eligible employees must be enrolled effective January 1.

#### **ACTIVITIES PRIOR TO EFFECTIVE DATE**

On or about November 20 of the year prior to the January 1 WRS effective date, each new employer, including employers who elect 0% prior service, will receive:

1. *Certification of Prior Service and Salary Record* forms (ET-2315), and instructions for their completion. A *Certification of Prior Service and Salary Record* must be completed for each eligible employee. The employment record on this form requires the employee's complete employment record from the date of hire, including hours of service per year and the employment category.
2. *Election to Participate in the Variable Trust Fund* (ET-2356), and the instructions for completion of this form. Provide an election form to each employee being enrolled in the WRS.
3. Instructions and forms to report WRS eligible employees hired on or after, or who will become WRS eligible on or after, January 1.

## EMPLOYEE CONTRIBUTION RATES

The WRS is considered a contributory retirement plan to which both the employee and employer make contributions. WRS contribution rates are reviewed annually and may change based on actuarial assumptions and recommendations. The following are the employee rates established by statute and the Employee Trust Funds Board for each employment category for 2005:

| <b>Employment Category</b>                              | <b>Employee-Required Retirement Contributions*</b> | <b>Benefit Adjustment Contribution**</b> | <b>Total Employee Contribution**</b> |
|---|--|--|--------------------------------------|
| Police  | 4.9% of total earnings                             | 0%                                       | 4.9%                                 |
| Firefighters (if covered by Social Security)            | 4.9% of total earnings                             | 0%                                       | 4.9%                                 |
| Firefighters (if <u>not</u> covered by Social Security) | 3.3% of total earnings                             | 0%                                       | 3.3%                                 |
| Elected Officials                                       | 2.8% of total earnings                             | 0%                                       | 2.8%                                 |
| All Other Employees (Including Teachers.                | 5% of total earnings                               | .8%                                      | 5.8%                                 |

\* The employee-required contribution rates are specified by statute [Wis. Stat. § 40.05 (1) (a)]. The percentage is applied to the gross earnings of the employee each pay period to determine the dollar amount of the employee's retirement contribution.

\*\* The benefit adjustment contribution rates are specified by statute, but may be adjusted by the Employee Trust Funds Board upon the recommendation of the actuary [Wis. Stat. § 40.05 (2m) (2n)]. Employers and employees share equally in any increase or decrease in contribution rates. The Benefit Adjustment Contribution is not credited to the employee's WRS account but is used to fund overall system benefit liabilities.

## EMPLOYER PAYMENT OF EMPLOYEE CONTRIBUTIONS

Employers may choose to pay any part or all of the employees' retirement contributions as a fringe benefit. Regardless of whether the employer or the employee actually pays the employee-required contribution, it is treated as an employee contribution for benefit purposes and is available to the employee in a separation benefit. Contributions paid by the employer are taxable upon receipt of a benefit whereas contributions paid by the employee are not. However, the benefit adjustment contribution is always treated as an employer contribution, even if paid by the employee. It is not included as part of a separation benefit.

## EMPLOYER RETIREMENT COSTS

The employer's WRS cost is categorized as either Prior Service Cost or Current Service Cost. The following sections describe each of these terms.

The employer contribution covering prior and current service are different for the various employment categories because the retirement benefits are different. In determining the employer contribution rates, the WRS consulting actuary takes into consideration such factors as reported earnings, assumed employee turnover, mortality experience, and age.

1. Employer Required Contributions – Current Service

The employer rate of current service is actuarially determined each year. It is the amount determined necessary to maintain the fund at a level needed to pay future benefits and applies to all employers under the WRS. The 2005 rates for current service are shown below. These rates may change annually.

|       |  |
|-------|--|
| 4.4%  | General, Educational Support Personnel and Teachers  |
| 8.0%  | Protective with Social Security  |
| 10.7% | Protective without Social Security   |
| 8.3%  | Judges, Elected Officials and State Executive Positions designated in Wis. Stats. §§ 20.923 (4), (8), or (9) |

2. Employer Duty Disability

Employers with protective category employees have a duty disability rate. The rate varies according to the employer's claims paid out and their relationship to payroll reported. Employers new to WRS would have no claims so the rate would fall into the lowest category. The 2005 duty disability contribution rate categories are 1.9%; 2.4%, 3.6%, 5.4%, 6.6% and over 6.6%. This rate is reviewed annually.

3. Examples of Employee and Employer Contributions for Current Service

| Employment Category                      | Total Earnings | Percent Contribution            | Contribution Amount |
|--|----------------|---------------------------------|---------------------|
| General Employee                         | \$10,000       | 5.0% (Employee)                 | \$ 500.00           |
|  |                | .8% (Benefit Adj. *)            | 80.00               |
|  |                | 4.4% (Employer)                 | 440.00              |
|  |                | 10.2%                           | \$1,020.00          |
| Protective with Social Security Coverage | \$10,000       | 4.9% (Employee)                 | \$ 490.00           |
|  |                | 8.0% (Employer)                 | 800.00              |
|  |                | 1.9% (Employer-duty disability) | 190.00              |
|  |                | 14.80%                          | \$1,480.00          |
| Elected Official                         | \$10,000       | 2.8% (Employee)                 | 280.00              |
|  |                | 8.3% (Employer)                 | 830.00              |
|  |                | 11.10%                          | \$1,110.00          |

\* See explanation under Benefit Adjustment on page 7.

4. Employer Unfunded Accrued Liability (Prior Service) Cost

Employers may recognize 100%, 75%, 50%, 25% or 0% of the prior service credits earned by the employees while employed by the employer. [Wis. Stat. § 40.21 (6) (a)]

The employer makes an election for a specific percent of Prior Service (PS) credit in the *Resolution of Inclusion*, for all service rendered prior to the effective date for every person who becomes a participating employee on the effective date of the employer's participation under the WRS. "Prior Service Credit" means that, for example, an employee who has completed 20 years of service with the employer at the time the Resolution of Inclusion is adopted may receive credit — for retirement purposes — of 20 years (100% PS); 15 years (75% PS) 10 years (50% PS); 5 years (25% PS) or 0 years (0% PS).

The prior service credits are only available to employees who receive a formula benefit at the time of retirement. No contributions are credited to individual accounts for prior service. Only current year service and contributions will be paid in a separation benefit. However, the employer prior service costs will not be reduced.

The cost associated with prior service credit must be borne by the employer. Few employers would be in a position to pay the full prior service costs in a single sum at the time they begin to participate. WRS law provides that prior service costs may be amortized over a period not to exceed 40 years. Amortization is accomplished by making a constant percent of payroll payments during each of 40 consecutive years. An employer who uses the deferred payment method is charged 8% per annum interest.

However, an employer may pay the entire prior service liability initially, pay the remaining balance as of the end of any month, or make advance payments at any time. Paying the entire liability or making advance payments reduces the interest cost to the employer. Any employer interested in such arrangement should write to ETF for further information; otherwise the amortization method will be used.

The WRS cannot accept rollovers from other qualified pension plans to purchase prior service.

**School districts electing to cover educational support personnel employees:**

Please note that your existing teacher prior service rate may change after the election to begin coverage for educational support personnel employees. According to state statute, a weighted average rate will be computed and will apply to both teachers and educational support personnel employees.

Employers wishing to know what the Prior Service cost will be before the adoption of a Resolution to participate in the WRS must arrange for, and pay the cost of, the actuarial study. This procedure is strongly recommended. See page 10 for instructions on obtaining an actuarial study.

Employers may adopt a WRS resolution with a prior service percent other than 0% without knowing in advance what the cost will be. In such cases the required study will be arranged and paid for by the WRS. The employer is then obligated for all costs associated with the Prior Service Liability.

5. Increasing the Percent of Prior Service Credit

Employers initially electing 75% or less of prior service credit may subsequently adopt a resolution increasing the percentage, provided the accumulated percentage does not exceed 100%, for each person who was a participating employee on the effective date of the initial resolution and who is still a participating employee on the effective date of the subsequent resolution. There is no retroactive adjustment for individuals no longer employed by the employer.

The employer should contact ETF requesting a *Resolution to Increase Prior Creditable Service* (ET-1311).

The *Resolution to Increase Prior Creditable Service* is effective January 1 and must be received by this office on or before November 15 of the preceding year.

## COST STUDY FOR PRIOR SERVICE PARTICIPATION

Employers may submit a written request for an actuarial prior service cost study before filing a Resolution of Inclusion. The results of the study will provide the employer with data to make an informed choice of 0%, 25%, 50%, 75%, or 100% when filing its resolution.

The charge for an actuarial cost study is as follows:

|   |       |
|---|-------|
| Employer with ten or less employees,<br>no resolution previously filed    | \$25  |
| Employer with eleven or more employees,<br>no resolution previously filed | \$50  |
| Employer with resolution on file  | \$-0- |
| Employer already participating in the WRS                                 | \$-0- |

To allow sufficient time to perform the cost study before the employer filing date, we ask that your written request for the study be made by October 1. Please include a check payable to the Department of Employee Trust Funds.

The following information must be supplied for each employee who is eligible for participation (see page 5 for eligibility criteria). A blank form is provided on the last page of this booklet; make copies as necessary.

1. Employer Name
2. ETF Employer Identification Number — This is the 69-036-XXXX-XXX number used to report Social Security coverage.
3. Employee Name (Last, First, MI)
4. Employee Social Security Number (XXX-XX-XXXX)
5. Birthdate (MM/DD/CCYY)
6. Sex (F or M)
7. Date Employment Began — Enter the date of hire. If employment was interrupted indicate each actual net period of employment.
8. Hours worked per year before year 2000 — The number of hours worked per calendar year.
9. Hours worked per year after year 1999 — The number of hours expected to be worked per calendar year, starting with year 2000 to the present.
10. Estimated Annual Earnings — This is the estimated earnings for the current calendar year. Present gross monthly rate of pay multiplied by 12.
11. Position Title — Designate which persons are police officers, firefighters, officials elected by the vote of the people or appointed to fill an unexpired elective office term, office workers, etc.

The Cost Report will be returned approximately four weeks after receipt of the above information.

## **SOCIAL SECURITY COVERAGE**

Employers participating in the WRS are by State law included in the state-federal agreement for Social Security coverage for all positions eligible under the WRS (Wis. Stat. § 40.41 (4)) with a few exceptions.

Since the majority of political subdivisions in Wisconsin have acted to provide Social Security coverage for services performed by virtually all employees and officers, most public agencies joining the WRS will already have been included in the state-federal agreement for Social Security coverage. Prior to July 1, 1991 only employees who were eligible for WRS received Social Security coverage. However, with the enactment of Public Law 101-508, the Omnibus Budget Reconciliation Act of 1990, all employees are reportable for full FICA coverage with a few exceptions. Contact Dale Ferron, (608) 266-0728, if you have questions about your Social Security taxes.

## **GROUP LIFE INSURANCE**

Employers covering their employees under the WRS may cover their employees under the group life insurance plan(s) provided by the Group Insurance Board and identified under Chapter 40 of the Wisconsin Statutes.

Some employers who are considering participation in the WRS for their non-teaching employees may have previously elected to participate in the Wisconsin Public Employers' Group Life Insurance Program. For example, school districts may have elected to have this coverage available to their teaching employees by virtue of their inclusion in the WRS. In such situations, when the non-teaching employees become participants in the WRS, they will also be eligible for the group life insurance coverage after six calendar months of WRS coverage. Any prior service credit elected will count toward the six month WRS participation requirement.

Informational booklets describing the Group Life Insurance Program have been included with this mailing.

## **GROUP HEALTH INSURANCE**

Employers covering their employees under the WRS may cover their employees for group health insurance purposes through the Wisconsin Public Employers' Group Health Insurance program. Retiring employees who receive a WRS annuity are also eligible for the Local Annuitant Health Program. More information on these programs may be obtained by writing to ETF.

## **INCOME CONTINUATION INSURANCE**

Public employers included under the WRS are eligible to cover their employees under the Income Continuation Insurance Plan. More information on this program may be obtained by writing to ETF.

## **MORE INFORMATION**

If you have any questions not covered in this booklet, you may obtain additional information by contacting:

Department of Employee Trust Funds  
Division of Trust Finance & Employer Services  
P. O. Box 7931  
Madison, WI 53707-7931  
(608) 267-2198

**A RESOLUTION OF INCLUSION UNDER THE WISCONSIN RETIREMENT SYSTEM**

**RESOLUTION**

RESOLVED, by the Town Board of the  
Governing Body per Wis. Stat. § 40.02 (36)

Town of Southern, South County

That pursuant to Wis. Stats. §§ 40.21 and 40.22 of the above named entity does hereby determine to be included under the Wisconsin Retirement System and will recognize 0/25/50/75/100 % of prior creditable service for all employees eligible for participation on the effective date of January 1, 2005. Number of eligible employees 23. This resolution, when filed, is irrevocable after the November 15 preceding the effective date.

**CERTIFICATION**

I HEREBY CERTIFY that the foregoing Resolution is a true, correct and complete copy of the Resolution duly and regularly adopted by the above governing body on the 11<sup>th</sup> day of September, 2004, and that said Resolution is in full force and effect.

I understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent statements, and hereby certify that, to the best of my knowledge and belief, the above information is true and correct.

IN WITNESS THEREOF, I have hereto set my hand and the official seal of this governmental unit,

Town of Southern in South County, Wisconsin on this the 12<sup>th</sup> day of September, 2004.

Signature and Title of Certifying Officer:

**Jane E. Doe**

Name

Clerk

Title

Employer Identification Number (EIN) if  
available:

69-036-1234-000



**DESIGNATION OF AGENT**

Wis. Stat. § 40.03 (2) (j)

The following position is designated as the agent representing the employer in matters pertaining to the programs administered by the Department of Employee Trust Funds. In the event the designated agent is unable to perform the duties of such position, the person indicated below as alternate agent shall be considered the agent until such time as the position designated as the agent is filled. We have also included room for the insurance and retirement contacts:

EMPLOYER IDENTIFYING NUMBER 69-036 -1234-000

EMPLOYER LEGAL TITLE Town of Southern, South County

TITLE OF POSITION OF EMPLOYER AGENT Town Clerk

NAME OF AGENT Jane E. Doe

AGENT'S PHONE NUMBER (615) 876-5432

AGENT'S E-MAIL ADDRESS jedoe@tnsouth.net

AGENT'S OFFICE HOURS 8:00 A.M. to 4:00 P.M.

AGENT'S MAILING ADDRESS 241 West Street

P.O. Box 999

Southern, WI 55555

EFFECTIVE DATE 01/01/2005

TITLE OF POSITION OF ALTERNATE AGENT Town Treasurer

NAME OF ALTERNATE AGENT John A. North

RETIREMENT CONTACT

PHONE NUMBER

INSURANCE CONTACT

PHONE NUMBER

**Designation Certified By:**

| Date (MM/DD/CCYY) | Signature and Title of Certifying Official | Phone Number   |
|-------------------|--|----------------|
| 09/12/2004        | Jane E. Doe                                | (615) 876-5432 |

NOTE: For Departments of State Government only, the designation must be certified by the head of that agency.



**A RESOLUTION OF INCLUSION UNDER THE WISCONSIN RETIREMENT SYSTEM**

**RESOLUTION**

RESOLVED, by the \_\_\_\_\_ of the  
Governing Body per Wis. Stat. § 40.02 (36)

\_\_\_\_\_

that pursuant to Wis. Stats. §§ 40.21 and 40.22 of the above named entity does hereby determine to be included under the Wisconsin Retirement System and will recognize \_\_\_\_\_% of prior creditable service for all employees eligible for participation on the effective date of January 1, \_\_\_\_\_. Number of eligible employees \_\_\_\_\_. This resolution, when filed, is irrevocable after the November 15 preceding the effective date.

**CERTIFICATION**

I HEREBY CERTIFY that the foregoing Resolution is a true, correct and complete copy of the Resolution duly and regularly adopted by the above governing body on the \_\_\_\_\_ day of \_\_\_\_\_, and that said Resolution is in full force and effect.

I understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent statements, and hereby certify that, to the best of my knowledge and belief, the above information is true and correct.

IN WITNESS THEREOF, I have hereto set my hand and the official seal of this governmental unit, \_\_\_\_\_ in \_\_\_\_\_ County, Wisconsin on this the \_\_\_\_\_ day of \_\_\_\_\_.

Signature and Title of Certifying Officer:

\_\_\_\_\_  
Name Title

Employer Identification Number (EIN) if  
available:

69-036-\_\_\_\_\_  
\_\_\_\_\_



**DESIGNATION OF AGENT**

Wis. Stat. § 40.03 (2) (j)

The following position is designated as the agent representing the employer in matters pertaining to the programs administered by the Department of Employee Trust Funds. In the event the designated agent is unable to perform the duties of such position, the person indicated below as alternate agent shall be considered the agent until such time as the position designated as the agent is filled. We have also included room for the insurance and retirement contacts:

EMPLOYER IDENTIFYING NUMBER 69-036 \_\_\_\_\_

EMPLOYER LEGAL TITLE \_\_\_\_\_

TITLE OF POSITION OF EMPLOYER AGENT \_\_\_\_\_

NAME OF AGENT \_\_\_\_\_

AGENT'S PHONE NUMBER \_\_\_\_\_ EXT \_\_\_\_\_

AGENT'S E-MAIL ADDRESS \_\_\_\_\_

AGENT'S OFFICE HOURS \_\_\_\_\_

AGENT'S MAILING ADDRESS \_\_\_\_\_

\_\_\_\_\_  
EFFECTIVE DATE \_\_\_\_\_

TITLE OF POSITION OF ALTERNATE AGENT \_\_\_\_\_

NAME OF ALTERNATE AGENT \_\_\_\_\_

RETIREMENT CONTACT \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_ EXT \_\_\_\_\_

INSURANCE CONTACT \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_ EXT \_\_\_\_\_

Designation Certified By:

|                   |  |              |
|-------------------|--|--------------|
| Date (MM/DD/CCYY) | Signature and Title of Certifying Official | Phone Number |
|                   |  |              |

NOTE: For Departments of State Government only, the designation must be certified by the head of that agency.



PRIOR SERVICE COST STUDY  
EMPLOYEES ELIGIBLE FOR WRS  
PERSONNEL DATA SHEET

ETF Office Use Only

BASIS FOR PRIOR  
SERVICE

EFFECTIVE DATE  
(MM/DD/CCYY)

0%

25%

50%

75%

100%

Employer Name

Employer Code if  
Assigned Previously  
69-036

| EMPLOYEE NAME | SOCIAL<br>SECURITY<br>NUMBER | BIRTHDATE | SEX | DATE<br>EMPLOYMENT<br>BEGAN* | HRS WORKED<br>PER YEAR<br>BEFORE YEAR<br>2000** | HRS WORKED PER<br>YEAR AFTER YEAR<br>1999** | ESTIMATED ANNUAL<br>EARNINGS | POSITION<br>TITLE<br>EMPLOYMENT<br>CATEGORY |
|---------------|------------------------------|-----------|-----|------------------------------|---|---|------------------------------|---|
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |
|               |                              |           |     |                              |   |   |                              |   |

\* Enter the date of hire. If employment was not continuous, indicate each actual net period of employment.

\*\* The number of hours **expected** to be worked per calendar year.





